April 24, 2001

Bill Feldman Assistant Director Kentucky Public Service Commission 211 Sower blvd. P.O. Box 615 Frankfort, Ky. 40602-0615

Re: Report of Gross Revenues

Dear Mr. Feldman:

05009800-0505 2250098-0510 C was sold on Fah-

Please be advised that P.V. Tel. LLC was sold on February 7, 2000 to Grace Development Corporation d.b.a Avana Communications. The new corporation purchased 100% of P.V. Tel's stock and assumed 100% of all assets as well as debt. Please redirect any and all future correspondence for P.V. Tel. LLC to the following address:

Grace Development d.b.a Avana Communications/P.V. Tel P.O. Box 3901 Duluth, Ga. 30396 Attn: Mr. James Blanchard – President & CEO (877) 462-8262 Mr. Paul Reynolds – VP Operations (678)469-6604

I am not now, nor have I been associated with Avana Communications since October 30, 2000. Please remove my name and address from any further correspondence regarding P.V. Tel.

Sincerely,

Joe Buck